UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/45/1003
26 April 1991

ORIGINAL: ENGLISH

Forty-fifth session
Agenda item 132

FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the second performance report of the Secretary-General on the budget of the United Nations Transition Assistance Group (UNTAG), including the revised expenditures and the costs related to the liquidation phase of UNTAG through 30 June 1991 (A/45/997 and Corr.1). The Advisory Committee notes that this is an updated performance report on the operation for consideration by the General Assembly at its forty-fifth session, in accordance with paragraph 8 of General Assembly resolution 44/191. During its consideration, representatives of the Secretary-General provided additional information to the Committee.

2. The Advisory Committee notes that the revised expenditures also include the value of voluntary contributions in kind for those items that were budgeted for as well as the requirements to meet the shortfall in funding for the repatriation of Namibians by the United Nations High Commissioner for Refugees (UNHCR). In paragraph 6 of his report, the Secretary-General indicates that the total revised requirements amount to disbursements of $322.1 million and unliquidated obligations of $54.8 million for a total of $376.9 million gross ($368.3 million net). The revised requirements are $64.9 million (gross) less than the total resources (original cost estimates plus voluntary contributions) of $441.8 million (gross). A comparison by line item of the total resources and revised requirements is provided in annex II to the report. A comparative analysis of the first and second performance reports, indicating net total savings of $2,039,000 compared to the first performance report (A/44/856) is provided in annex III to the report; supplementary information to the second performance report in comparison with the projected requirements that were presented in the first performance report and the related savings or overruns is provided in annex IV.

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3. In paragraph 9 of his report, the Secretary-General indicates that assessments totalling $409,555,646 had been apportioned among Member States in respect of UNTAG, of which contributions in the amount of $386,426,703 had been received as at 31 March 1991, resulting in an outstanding amount of $23,128,943.

4. In paragraph 10 of his report, the Secretary-General lists the voluntary contributions provided to UNTAG in cash and in kind since the operation's inception. The Advisory Committee notes that voluntary contributions in cash total $13,050,000; the valuation of the contributions in kind amounts to $14,712,290, of which $10,632,343 relates to items for which budgetary provisions had been made in the initial cost estimates. Voluntary contributions in cash and in kind, provided as outright grants by a number of Member States and one other country thus amounted to total $27,762,290.

5. Supplementary information on the disposition of the property of UNTAG is provided in annex V to the report. The overall residual value of the UNTAG property at the conclusion of the Mission and the method of its disposition was as follows: (a) $14,505,300 for items placed in reserve for use by existing or future operations (schedule I); (b) $374,000 for items sold to United Nations agencies and related organizations in the area (schedule II); (c) $25,905,800 for items donated to the Government of Namibia (schedule III).

6. In annex IV, paragraph 11, of his report, the Secretary-General proposes that the shortfall of $3,336,000 for funding the repatriation of some 45,000 Namibians by UNHCR be charged to the UNTAG Special Account. The Advisory Committee recalls that the requirements of UNHCR for the repatriation of refugees were to be met from voluntary contributions. The Secretary-General indicated in his explanatory statement of 9 February 1989 to the Security Council (S/20457, para. 7) that he would not hesitate to recommend alternative arrangements if there was a shortfall in funding the operation. Although the Secretary-General is now proposing that the shortfall be charged to the UNTAG Special Account, the Advisory Committee believes that a number of options should have been presented. With this in mind, the Advisory Committee has written to the Secretary-General requesting him to explore the question in appropriate consultation with UNHCR; the analysis and alternative proposals submitted to the Advisory Committee should include a detailed accounting of UNHCR expenditure on the repatriation. Under the circumstances, the Advisory Committee recommends that consideration of the question of meeting the shortfall in the repatriation programme should be deferred to the forty-sixth session of the General Assembly.

7. The Committee also recommends that the unencumbered balance shown in annex VI of the report 1/ be credited in relevant amounts to Member States in accordance with the Financial Regulations of the United Nations and applicable practice in this regard. In this connection, the Advisory Committee recommends that the Board of Auditors be requested to expedite the audit of the UNTAG account so that it may be approved at the forty-sixth session of the General Assembly.

8. In paragraph 16 of his report, the Secretary-General proposes that the standing decision as contained in paragraph 15 of General Assembly resolution 45/245 and restated in paragraph 15 of the Secretary-General's report (A/45/997) be extended and applied to UNTAG. The Advisory Committee recalls that in its report on the financing of the United Nations Iran-Iraq Military Observer Group, as presented orally, it requested the Secretary-General to propose revised guidelines and possible amendments to the United Nations Financial Regulations for setting limits to the period within which Governments were required to submit their claims (see A/C.5/45/SR.49, agenda item 130). Pending receipt of such proposals, and without prejudice as to what it may recommend at that time, the Advisory Committee recommends acceptance of the extension of the standing decision.

Notes

1/ This balance does not include the $3,336,000 proposed as a charge to the Special Account in order to meet the shortfall in funding for the repatriation of Namibian refugees. Should the General Assembly decide on an alternative means of financing this shortfall, this amount would be added to the unencumbered balance.